

**General Fund
May 31, 2019**

2019 Monthly Budget Amount	2019 Monthly Actual Amount	2019 YTD Budget	2019 YTD Actual	2018 YTD Actual	2017 YTD Actual	2016 YTD Actual
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Beginning Balance, 1/1/19

\$ 4,874,829

Revenues

General Revenues

Property Tax	-	-	879,094	857,075	864,056	799,919	809,938
Income Tax	1,440,074	1,417,224	4,971,202	4,585,269	4,774,312	4,738,293	4,320,545
Admissions Tax	11,190	6,864	44,741	22,677	40,391	91,392	22,266
Lodging Tax	36,506	6,580	108,555	78,081	100,884	86,260	62,739
Local Government Funds	36,007	43,222	162,961	168,790	160,585	160,211	163,632
Other State Levied Monies	-	-	93,087	87,832	88,911	89,785	90,573
Cable Franchise Fees	95,118	-	192,440	155,461	170,513	179,877	185,918
Liquor/Beer Permits	59,547	-	66,546	60,954	69,269	61,003	58,182
State Patrol Fines	-	1,196	3,694	6,356	3,645	5,994	5,306
Unclaimed Funds	-	-	-	-	-	-	-
Public Vendor Licenses	-	-	-	-	-	2,200	1,350
Tax Abatement Monitoring Fees	212	-	5,788	4,080	5,449	3,059	4,470
Sale of Property	-	288	3,000	288	1,465	-	1
Interest	54,661	67,152	115,552	203,353	112,218	75,575	66,498
Rental Income	20,675	1,600	46,105	16,657	36,842	237,474	24,531
Donations	-	-	-	-	-	120	25
Refunds / Reimbursements	87,107	71,495	87,107	100,941	85,008	914	29,521
	<u>1,841,097</u>	<u>1,615,622</u>	<u>6,779,872</u>	<u>6,347,814</u>	<u>6,513,546</u>	<u>6,532,076</u>	<u>5,845,494</u>

Division / Department Revenues

Police Department	42,021	27,039	151,472	133,893	119,293	134,777	161,443
Police/Fire Marine Patrol	-	-	11,978	10,550	10,625	975	1,025
Fire Department	79,554	30,354	414,902	402,685	412,677	412,574	399,374
Oakland Cemetery	7,860	9,377	63,252	41,913	62,025	42,031	52,292
Community Development	4,568	2,370	55,364	31,959	45,617	44,350	30,669
Building Division	44,400	21,229	240,956	98,309	235,741	169,892	111,376
Horticultural Services	8,898	12,089	20,130	40,640	23,185	22,178	33,404
City Manager/Finance/HR	-	-	3,133	373	1,168	1,048	1,643
Data Processing Center	3,227	4,731	18,901	13,926	11,885	13,369	14,597
Law Department	105	19	12,196	345	9,708	9,463	1,728
Municipal Court	117,667	81,496	476,613	452,551	428,357	426,254	443,775
Building Maintenance	520	54	520	891	440	1,563	-
Engineering	5,923	2,280	14,885	8,679	9,934	8,835	8,585
Mechanic Department	4,191	652	12,887	11,561	9,332	17,454	8,273
	<u>318,933</u>	<u>191,690</u>	<u>1,497,188</u>	<u>1,248,275</u>	<u>1,379,987</u>	<u>1,304,763</u>	<u>1,268,185</u>
Total General Fund Revenues	2,160,030	1,807,312	8,277,060	7,596,090	7,893,533	7,836,839	7,113,679

General Fund Expenses

Wages/Fringes	1,246,926	1,108,746	6,767,936	6,015,952	6,053,986	5,940,113	5,697,541
Travel & Training	10,801	8,298	33,274	22,847	19,209	13,847	14,562
Contractual Services	363,512	172,972	1,351,273	1,002,348	1,217,242	1,035,050	891,059
Supplies & Materials	92,795	49,927	323,531	214,413	240,058	273,638	203,877
Major Expendable	13,484	7,054	69,938	24,749	28,812	19,195	11,203
Transfers / Other	113,015	219,860	1,422,301	1,808,776	1,453,815	1,314,860	1,341,683
Total General Fund Expenses	<u>1,840,534</u>	<u>1,566,856</u>	<u>9,968,252</u>	<u>9,089,086</u>	<u>9,013,122</u>	<u>8,596,704</u>	<u>8,159,925</u>
Net Gain / (Loss)	319,496	240,456	(1,691,193)	(1,492,996)	(1,119,589)	(759,865)	(1,046,245)

Ending Cash Balance, 5/31/19

\$ 3,381,833

GENERAL FUND UNEXPENDED BALANCE
(does not include outstanding encumbrances at month end)

	2019	2018	2017	2016	2015	2014	2013	2012
January	4,622,401	4,739,657	4,697,723	4,261,014	3,867,093	3,836,274	3,367,344	3,123,288
February	3,815,517	4,187,047	3,814,454	3,534,655	2,965,660	3,303,250	2,606,577	2,641,057
March	4,014,846	4,269,563	3,955,833	4,440,406	3,665,316	3,937,644	2,960,539	3,274,537
April	3,141,378	3,205,878	3,161,359	3,295,072	3,023,451	3,665,480	3,113,209	2,895,689
May	3,381,833	3,609,682	3,727,564	3,123,779	2,899,190	3,172,343	2,584,626	2,731,142
June		3,571,223	3,683,365	3,642,254	3,012,283	3,238,672	2,886,615	2,226,701
July		4,080,266	4,087,596	4,121,139	3,401,724	3,564,211	3,301,788	2,501,314
August		5,605,804	6,080,872	6,309,067	5,109,586	5,393,377	5,092,355	4,298,200
September		6,318,378	6,578,160	7,032,386	6,280,075	5,741,499	5,716,864	5,056,663
October		6,508,468	6,385,146	6,881,846	6,193,657	5,301,930	5,965,413	4,922,533
November		6,470,483	6,311,439	6,924,337	5,766,373	5,137,943	5,622,682	4,247,075
December		4,874,828	4,729,271	4,487,428	4,170,024	4,204,284	4,227,678	3,706,372

WATER FUND - 2016

	Unexpended Balance	Outstanding Encumbrances	Ending Balance
January	3,653,934	101,485	3,552,449
February	3,736,992	96,988	3,640,003
March	3,840,177	107,352	3,732,825
April	3,768,493	128,529	3,639,964
May	4,285,884	130,168	4,155,716
June	4,298,293	125,695	4,172,598
July	3,743,049	144,509	3,598,540
August	4,128,832	144,296	3,984,536
September	4,101,367	143,605	3,957,762
October	4,598,300	131,104	4,467,196
November	5,095,899	105,748	4,990,151
December	5,002,534	819	5,001,715

SEWER FUND - 2016

	Unexpended Balance	Outstanding Encumbrances	Ending Balance
January	1,056,800	271,223	785,577
February	1,376,124	291,964	1,084,160
March	1,939,525	300,022	1,639,503
April	1,980,855	305,042	1,675,813
May	2,328,147	334,158	1,993,989
June	2,656,421	339,174	2,317,247
July	1,876,857	1,029,705	847,151
August	2,515,127	352,724	2,162,403
September	2,961,462	605,866	2,355,596
October	3,737,926	367,097	3,370,829
November	4,059,303	350,558	3,708,744
December	3,794,919	819	3,794,100

WATER FUND - 2017

	Unexpended Balance	Outstanding Encumbrances	Ending Balance
January	4,275,877	155,077	4,120,800
February	4,351,423	142,239	4,209,185
March	3,876,252	165,684	3,710,568
April	4,272,671	171,177	4,101,494
May	4,530,837	297,310	4,233,527
June	4,364,038	288,302	4,075,736
July	4,154,129	267,161	3,886,968
August	4,236,075	272,616	3,963,459
September	4,932,878	129,443	4,803,435
October	5,088,044	183,047	4,904,998
November	5,412,644	488,303	4,924,341
December	5,331,949	-	5,331,949

SEWER FUND - 2017

	Unexpended Balance	Outstanding Encumbrances	Ending Balance
January	2,719,731	221,571	2,498,161
February	2,613,862	211,363	2,402,499
March	3,072,019	301,622	2,770,397
April	2,753,071	759,641	1,993,430
May	3,053,595	848,920	2,204,675
June	3,377,380	863,545	2,513,835
July	2,730,239	856,393	1,873,846
August	3,538,466	755,593	2,782,872
September	4,133,009	576,706	3,556,303
October	4,945,294	633,610	4,311,685
November	5,221,985	656,160	4,565,825
December	5,420,235	-	5,420,235

WATER FUND - 2018

	Unexpended Balance	Outstanding Encumbrances	Ending Balance
January	4,712,095	149,890	4,562,205
February	4,932,525	209,876	4,722,648
March	4,963,348	195,149	4,768,199
April	4,795,143	204,273	4,590,870
May	4,840,432	193,246	4,647,186
June	4,963,539	200,716	4,762,823
July	4,678,470	202,780	4,475,690
August	4,660,438	202,394	4,458,043
September	5,383,796	185,024	5,198,772
October	5,870,043	339,394	5,530,649
November	5,934,073	283,668	5,650,406
December	5,398,776	-	5,398,776

SEWER FUND - 2018

	Unexpended Balance	Outstanding Encumbrances	Ending Balance
January	4,292,482	219,003	4,073,479
February	4,653,609	293,262	4,360,347
March	4,708,018	297,073	4,410,945
April	5,284,367	304,600	4,979,768
May	5,285,654	347,509	4,938,145
June	5,367,193	396,622	4,970,572
July	4,481,872	361,109	4,120,763
August	5,121,665	7,665	5,114,000
September	5,954,254	547,113	5,407,141
October	6,588,013	403,309	6,184,704
November	6,889,473	238,712	6,650,762
December	6,458,199	-	6,458,199

WATER FUND - 2019

	Unexpended Balance	Outstanding Encumbrances	Ending Balance
January	4,383,193	402,609	3,980,584
February	4,586,705	347,089	4,239,617
March	4,245,792	206,724	4,039,067
April	4,302,120	212,142	4,089,977
May	4,561,170	295,546	4,265,623
June			
July			
August			
September			
October			
November			

SEWER FUND - 2019

	Unexpended Balance	Outstanding Encumbrances	Ending Balance
January	5,133,762	352,015	4,781,747
February	5,317,988	361,355	4,956,633
March	5,644,288	351,087	5,293,201
April	5,811,263	398,575	5,412,688
May	5,711,803	489,171	5,222,631
June			
July			
August			
September			
October			
November			

December

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December

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General Fund –May 31, 2019 Report (Cash Basis Information)

Revenues:

Total 2019 YTD actual General Fund revenues are \$7,596,090, compared with \$7,893,533 at May 2018. Here are a few items of note:

- **Income taxes** – The 2019 YTD amount is \$4,585,269 and the 2018 YTD amount was \$4,774,312.
- **Admissions taxes** – The 2019 YTD amount is \$22,677 and the 2018 YTD amount was \$40,391.
- **Lodging taxes** - The 2019 YTD amount is \$78,081 and the 2018 YTD amount was \$100,884. Due to timing of several receipts, about \$22,000 was posted in June 2019 that would have been posted in May 2019.

Expenses:

Total 2019 YTD actual General Fund expenses are about the same when compared to actual amounts at May 2018.

Cash Balance:

The ending cash balance in the General Fund is \$3,381,833. The cash balance history page attached to this report contains further information on cash balance trends in the General Fund.

Full-Time Employees (does not include elected officials):

May 2019 - 247	April 2019 - 248	March 2019 - 247	February 2019 - 247	January 2019 – 248
December 2018 - 247	December 2017 –247	December 2016 – 239	December 2015- 225	December 2014 - 211
December 2013 - 212	December 2012 - 215	December 2011 - 220	December 2010 - 216	December 2009 - 241
December 2008 - 252	December 2007 - 253	December 2006 - 260	December 2005 - 266	December 2004 - 280
December 2003 - 291				

Assumptions Used on Monthly and YTD Budget Amounts:

To calculate the YTD budget amount, we determined what percentage of revenue/expense by line item was received / expended cumulatively through May compared with what was received / expended in total for the 2018 year. This percentage was then applied to the total 2019 budget amount to generate the estimated “YTD Budget” amount.

Similarly, to calculate the Monthly Budget Amount, we determined what percentage of revenue/expense by line item was received / expended just in the month of May compared with what was received / expended in total for the 2018 year. This percentage was then applied to the total 2019 budget amount to generate an estimated “Monthly Budget” amount.

Payroll Stabilization Fund Balance: \$790,734.24

FULL-TIME EMPLOYEES

	May-19	Apr-19	Mar-19	Feb-19	Jan-19	Dec-18	Nov-18	Oct-18	Sep-18	Aug-18	Jul-18	Jun-18	May-18	Apr-18	Mar-18	Feb-18	Jan-18	Dec-17	Dec-16	Dec-15	Dec-14	Dec-13	
Police Patrol	48	48	47	48	48	48	47	47	48	48	48	48	48	48	48	48	48	48	47	47	46	45	
Police Records	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	1	1
Fire	48	47	48	47	48	48	48	48	48	48	48	48	48	48	48	48	48	48	48	48	48	48	53
Cemetery	3	3	3	3	3	2	2	3	3	3	3	3	3	3	3	3	3	3	2	2	2	2	2
Recreation	3	3	3	3	3	4	4	4	4	4	4	4	4	4	4	3	4	2	2	1	1	1	1
Community Dev	16	17	16	16	16	16	16	16	16	16	15	15	15	16	16	16	16	16	16	16	10	6	7
Building Dept	5	5	5	5	5	5	4	4	4	4	4	4	4	4	4	3	3	5	4	4	4	4	4
Hort Services	10	10	10	9	9	9	10	10	10	10	10	10	10	10	10	10	10	10	10	9	8	7	7
Customer Acct Office	4	4	4	4	4	4	4	4	4	4	4	4	4	3	3	4	4	4	4	4	3	3	3
BIWW	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	15	14	12	13	12
Water Distribution	10	10	10	10	10	10	10	9	10	10	10	10	10	10	9	9	10	10	10	10	10	9	8
Water Pollution Control Plant	17	18	18	18	18	18	18	18	18	18	18	18	18	18	18	17	17	17	17	17	16	15	15
Sewer Maintenance	11	11	10	11	11	11	11	11	11	11	11	11	11	11	10	10	11	11	9	10	9	9	9
Street Dept	11	11	11	11	11	11	10	9	9	9	9	9	9	9	10	10	10	10	10	11	11	11	10
City Manager	3	3	3	3	3	2	2	2	2	2	2	2	2	2	2	2	2	3	3	3	2	1	1
HR / IT	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	3	3	2	2
Finance / Tax	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3
Law	3	3	3	3	3	3	3	3	3	3	4	4	4	4	4	4	4	4	4	4	4	4	4
Commissioners / Clerk	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1
Courts (not including Judge)	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	12	13	13	13	12
Building Maintenance/Pub Srv	5	5	5	5	5	5	5	5	5	5	5	5	5	5	4	6	5	5	4	4	2	2	2
Engineer	6	6	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	7	5	4	8
Traffic	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2
Fleet Maintenance	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	5	4	4	4
	247	248	247	247	248	247	245	244	246	246	246	246	245	246	243	246	245	247	239	225	211	212	